

# JOB WORK

## ACTS OF THE GENERAL ASSEMBLY.

### AN ACT TO RAISE SUPPLIES FOR THE YEAR COMMENCING IN OCTOBER, ONE THOUSAND EIGHT HUNDRED AND SIXTY-FIVE.

I. Be it enacted by the Senate and House of Representatives, now met and sitting in General Assembly, and by the authority of the same, That a tax for the sums and in the manner hereinafter mentioned, shall be raised and paid into the public Treasury of this State, for the use and service thereof; that is to say: Fifteen cents *ad valorem* on every hundred dollars of the value of all the lands granted in this State, except such lands as during the year have been in possession of the Freedman's Bureau, and on all lots, lands and buildings within any city, town, village or borough in this State, except such as during the year have been in possession of the Freedman's Bureau; two dollars per head on all male residents of this State between the ages of twenty-one and sixty years, except such as shall be clearly proved, to the satisfaction of the Collectors, to be incapable, from maims or otherwise, of procuring a livelihood; sixty cents per hundred dollars on factorage, employments, faculties and professions, including the profession of dentistry, (whether in the profession of the law, the profits be derived from the costs of suit, fees, or other sources of professional income,) excepting clergymen; sixty cents per hundred dollars on the amount of commissions received by brokers, vendue-masters, and commission merchants; one dollar per head on each and every dog, of every kind and description, in the State on the first day of January, one thousand eight hundred and sixty-six, or brought into the State between that time and the date of the payment of taxes; forty cents per hundred dollars on the capital stock of all incorporated gas-light companies now in active operation; one hundred cents per hundred dollars on all premiums taken in this State by insurance companies incorporated within this State, and two hundred cents per hundred dollars on all premiums taken in this State by the agencies of insurance companies and underwriters incorporated without the limits of this State; on all express companies doing business within this State, one thousand dollars each, to be paid to the Tax-Collector of Richland District; twenty cents upon every hundred dollars of the amount of sales of goods, wares and merchandize, embracing all the articles of trade for sale, barter or exchange, (the products of this State and the unmanufactured products of any of the United States, or Territories thereof, excepted,) which any person shall have made from the first day of May of the present year, to the first day of January, in the year of our Lord one thousand eight hundred and sixty-six, either on his, her or their capital, or borrowed capital, or on account of any person or persons as agent, attorney or consignee; one hundred cents upon every hundred dollars of the amount of sales of all goods, wares and merchandize whatever, which any transient person, not resident in this State, shall make in any house, stall or public place; one hundred cents on every hundred dollars of the value of all articles manufactured in this State for sale, barter or exchange; twenty dollars upon every hundred dollars of the value of all spirituous liquors manufactured in this State for sale, barter or exchange, and upon all spirituous liquors brought into this State for sale, barter or exchange; one hundred cents on every hundred dollars in value of all cotton on hand on the first day of October last, excluding the crop of the present year from this taxation; one dollar on every hundred dollars of all sales of cotton made since the first day of May last to the first day of October, one thousand eight hundred and sixty-five: *Provided*, That the tax shall not be due on any cotton seized by the United States Government and not returned, or on any cotton stolen and not recovered; one hundred cents on every hundred dollars in value of all crude turpentine, spirits of turpentine and rosin, on hand on the first day of October last, excluding the production of the year one thousand eight hundred and sixty-five; one hundred cents on every hundred dollars of all sales of said articles from first of May last to first of October, one thousand eight hundred and sixty-five, except sales of production of present year; twenty dollars per day for representing publicly for gain or reward any play, comedy, tragedy, interlude or farce, or other employment of the stage, or any part therein, or for exhibiting wax figures, or other shows of any kind whatsoever, to be paid into the hands of the Clerks of the Court respectively, who shall be bound to pay the same into the public Treasury, excepting in cases where the same is now required by law to be paid to corporations or otherwise.

II. That all taxes levied on property, as prescribed in the first section of this Act, shall be paid to the Tax-Collector for the District or Parish in which said property is located. And whenever any person, upon whom a tax is imposed by this Act, has no visible property upon which an execution can be levied, it shall be the duty of the Tax-Collector to sue out of the District Court a special attachment, attaching moneys and credits in the hands of any one whomsoever, and due to such person, which special attachment shall be conducted in the same way and be subject to the same regulations as are provided for special attachments in the Act to establish District Courts: *Provided*, That any employer may make returns of the names of such persons as are employed by him, and pay the tax of such person, in which case the tax-receipt shall be a good and valid set-off in any action for wages by such employee against such employer.

III. In making assessments for taxes on the value of taxable property used in manufacturing, or for railroad purposes within this State, the value of the machinery used therein shall not be included, but only the value of the lots and buildings as property merely.

IV. That the lots and houses on Sullivan's Island shall hereafter be returned to the Tax-Collector of the tax District in which they are situated, in the same manner as other town lots and houses, and shall be liable to the same rates of taxation.

V. That the taxes herein levied shall be paid only in gold and silver coin, United States Treasury notes, or notes declared to be a legal tender by the Government of the United States, or such bills receivable as may be issued under the authority of the present Legislature; and also pay-certificates of Jurors and Constables for attendance on the Court of Common Pleas; pay-certificates of bearers of votes for Governor and Lieutenant-Governor and Members of Congress; and pay-certificates of Members of this session of the Legislature. The Tax-Collectors of the several collection Districts shall be allowed, on all sums of money paid into their hands for taxes, a commission as follows, that is to say: The Tax-Collector of Horry and St. James', Goose Creek, a commission at the rate of ten per cent.; the Tax-Collectors of Anderson, Chester, Chesterfield, Christ Church, Clarendon, Darlington, Greenville, Lancaster, Laurens, Lexington, Marion, Marlborough, Newberry, Orange, Pickens, Prince William's, Spartanburg, All Saints', St. Andrew's, St. George's, Dorchester, St. James', Santee, St. John's, Berkeley, St. Luke's, St. Paul's, St. Peter's, St. Thomas' and St. Dennis', Union, York, Williamsburg and Barnwell, at the rate of seven per cent.; the Tax-Collector of St. Philip's and St. Michael's, at the rate of four per cent., until the commission amounts to three thousand dollars, and after that amount, on all remaining sums, at one per cent.; all the other Tax-Collectors, a commission at the rate of five per cent. Tax-Collectors shall make their returns at the Treasury, in Columbia, on or before the first of August.

VI. That before the collection of the taxes herein levied, an assessment shall be made of the actual value of the property taxed, and for that purpose the Tax-Collectors of the several Districts and Parishes, except the Parishes of St. Philip and St. Michael, are hereby constituted Assessors, for which additional labor they shall receive as compensation a sum equivalent to forty per cent. of their tax commissions as allowed by this Act. That

each Tax-Collector, before entering upon his duties as Assessor, shall take and subscribe before the Clerk of the Court of the District the following oath, which shall be endorsed on his commission, viz: "I, A. B., do promise and swear that I will, to the best of my ability, execute the duties of Assessor for my collection District, and will, without favor or partiality, ascertain and assess the actual value of the property, real and personal, upon which an *ad valorem* tax is laid before, and for the purpose of laying such tax."

VII. It shall be the duty of the Assessor in each District to require from each tax-payer, or person subject to taxation under this Act, a full return, on oath, of all cotton, crude turpentine, spirits of turpentine and resin in his or her hands on the first day of October last, subject to taxation under this Act; and in case any tax-payer, or person subject to such tax, shall neglect or refuse to make such return, on oath, as aforesaid, it shall be the duty of such Assessor forthwith to assess the probable value of such cotton, crude turpentine, spirits of turpentine and resin subject to such tax in the hands of such person as aforesaid, which said assessment shall be held to be true, and the tax be estimated thereon, unless such tax-payer or person liable to such tax shall, within ten days after notice thereof, make return, on oath, to such Assessor of all his cotton, crude turpentine, spirits of turpentine and resin so liable to tax as aforesaid.

VIII. That it shall be the duty of the Treasurer to cause the official bonds of the several Tax-Collectors of this State to be examined by the Commissioners appointed in their respective tax Districts to approve public securities, and if the said bonds are found to be sufficient and satisfactory, they shall re-affirm their original approval thereof; but if found insufficient and unsatisfactory, they shall require the same to be re-executed and renewed with good and sufficient sureties.

IX. The Treasurer of the State is hereby authorized to borrow, on the faith and credit of the State, a sum not exceeding one hundred thousand dollars, payable not more than twelve months after date, and to deposit such collateral securities as may be received and transferred to the State by the President of the Bank of the State for the same purpose: *Provided*, however, If the said loan has already been negotiated in accordance with a joint resolution of both Houses of the General Assembly, then the authority granted to the Treasurer shall not be exercised, unless to substitute for the note of the President of the Bank of the State the note or obligation of the Treasurer of the State: *Provided*, furthermore, That the Treasurer shall execute an obligation to the President of the Bank for all collateral securities he may obtain from said Bank in behalf of the State.

X. The taxes prescribed to be levied and collected by this Act, as well as the sum of one hundred thousand dollars authorized to be borrowed by this Act, and also all bills receivable which may be hereafter issued by virtue of any Act that may be passed at the present session of the General Assembly, shall be paid out by the Treasurer only in obedience to an Act of the General Assembly at its present or some future session.

XI. That the President and Directors of the Bank of the State of South Carolina be, and they are, hereby authorized and required to close the branches and agencies of said Bank, and that the principal Bank in Charleston shall cease to be a Bank of issue, but shall continue to act as a Bank of deposit until further action of the Legislature; and the said President and Directors are hereby authorized and required to collect the assets and property of the Bank, and hold the same specially appropriated, first, to the payment of the principal and interest of the bonds known as the Fire Loan Bonds, payable in Europe; second, to the payment of the principal and interest of the Fire Loan Bonds, payable in the United States; and third, to the redemption of out-standing notes hitherto issued by said Bank. That the Bank aforesaid is hereby required to receive on special deposit, and to pay out on checks founded on such deposits, such bills receivable or other evidences of indebtedness as the State may order to be issued in payment of amounts due. That the said Bank shall, as agent of the State, continue to receive and hold on deposit, as now provided by law, the funds of the State; and the President and Directors are hereby authorized and required to make arrangements, by an agency, for the reception, safe-keeping and paying out of said funds in Columbia, on the draft or order of the Treasurer; and they shall also provide offices for the Comptroller and Treasurer, and for these purposes they are hereby authorized to use any part of the new State Capitol, or any other building belonging to the State which may not be in use by the State.

In the Senate House, the twenty-first day of December, in the year of our Lord one thousand eight hundred and sixty-five.

W. D. PORTER,  
President of the Senate.

C. H. SIMONTON,  
Speaker of the House of Representatives.

Approved: JAMES L. ORR.

### AN ACT TO AUTHORIZE THE SALE OF THE COLUMBIA CANAL.

I. Be it enacted by the Senate and House of Representatives, now met and sitting in General Assembly, and by the authority of the same, That his Excellency the Governor, the Lieutenant-Governor, and the Mayor of the city of Columbia, are hereby constituted a Commission to sell and convey the right, title and interest of the State in the Columbia Canal, and in all the lands, privileges and appurtenances owned by the State, thereunto belonging or appurtenant, subject to the following conditions (in addition to such other conditions as the said Commissioners, in their discretion, may impose, which conditions shall be published in the advertisement,) to wit: That the purchaser or purchasers, his or their heirs, assigns or successors, shall, within two years from the date of conveyance, complete the widening and deepening of said Canal to at least twice its original capacity; that the same shall always be kept open and in proper order for boating purposes (free of charges for toll or otherwise,) as far as the same is now used; that the water of said Canal shall not be allowed to become stagnant; that the same shall not be used for other than hydraulic purposes; and that the title to the Canal shall revert to the State on default being made in any of the conditions so imposed.

II. That for the purpose of enabling the purchaser to widen said Canal, he be authorized to use the land for a space of sixty feet on either side of the centre line of the present Canal, on payment to the owner thereof of such sums as may be assessed by Commissioners for that purpose, to be appointed by the Court of Common Pleas for Richland District; the proceeding of the Commissioners so appointed to be governed in all respects according to the provisions of the tenth section of an Act entitled "An Act to authorize the formation of the Greenville and Columbia Railroad Company," ratified the fifteenth day of December, one thousand eight hundred and forty-five.

III. That for the purpose of securing to the State the highest price for the property proposed to be sold, and to enable all to compete for the purchase thereof, the said Commission shall cause the same to be advertised in at least one paper in New York, Richmond and Charleston, for two months previous to closing the contract; that said advertisement shall set forth fully the nature, value, importance and extent of the property to be sold, and invite bids for the same. The cost of such advertisement to be paid by check of his Excellency the Governor on the Treasurer; which check shall be paid by said Treasurer out of the public fund. And the said Commission shall accept the bid which, in their judgment, shall be most advantageous to the State.

In the Senate House, the twenty-first day of December, in the year of our Lord one thousand eight hundred and sixty-five.

W. D. PORTER,  
President of the Senate.

C. H. SIMONTON,  
Speaker of the House of Representatives.

Approved: JAMES L. ORR.

OF EVERY KIND,

FROM A VISITING CARD

TO



HAND-BILL,

PROMPTLY EXECUTED

AT THE PHOENIX OFFICE.